

B 25C (Official Form 25C) (12/08)

UNITED STATES BANKRUPTCY COURT

District of Nevada

In re World Botanical Gardens, Inc.,
*Debtor*Case No. 13-50833

Small Business Case under Chapter 11

SMALL BUSINESS MONTHLY OPERATING REPORT

Month: April 30-May 31, 2013Date filed: 4/30/2013Line of Business: Botanical Garden & AdventuresNAISC Code: 712130

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING SMALL BUSINESS MONTHLY OPERATING REPORT AND THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE DOCUMENTS ARE TRUE, CORRECT AND COMPLETE.

RESPONSIBLE PARTY:

/s/ Mark A. Robinson

Original Signature of Responsible Party

Mark A. Robinson, CFO / Treasurer

Printed Name of Responsible Party

Questionnaire: *(All questions to be answered on behalf of the debtor.)*

	Yes	No
1. IS THE BUSINESS STILL OPERATING?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. HAVE YOU PAID ALL YOUR BILLS ON TIME THIS MONTH?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. DID YOU PAY YOUR EMPLOYEES ON TIME?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. HAVE YOU DEPOSITED ALL THE RECEIPTS FOR YOUR BUSINESS INTO THE DIP ACCOUNT THIS MONTH?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. HAVE YOU FILED ALL OF YOUR TAX RETURNS AND PAID ALL OF YOUR TAXES THIS MONTH?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. HAVE YOU TIMELY FILED ALL OTHER REQUIRED GOVERNMENT FILINGS?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. HAVE YOU PAID ALL OF YOUR INSURANCE PREMIUMS THIS MONTH?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. DO YOU PLAN TO CONTINUE TO OPERATE THE BUSINESS NEXT MONTH?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. ARE YOU CURRENT ON YOUR QUARTERLY FEE PAYMENT TO THE U.S. TRUSTEE?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. HAVE YOU PAID ANYTHING TO YOUR ATTORNEY OR OTHER PROFESSIONALS THIS MONTH?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. DID YOU HAVE ANY UNUSUAL OR SIGNIFICANT UNANTICIPATED EXPENSES THIS MONTH?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. HAS THE BUSINESS SOLD ANY GOODS OR PROVIDED SERVICES OR TRANSFERRED ANY ASSETS TO ANY BUSINESS RELATED TO THE DIP IN ANY WAY?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. DO YOU HAVE ANY BANK ACCOUNTS OPEN OTHER THAN THE DIP ACCOUNT?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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|---|-------------------------------------|-------------------------------------|
| 14. HAVE YOU SOLD ANY ASSETS OTHER THAN INVENTORY THIS MONTH? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 15. DID ANY INSURANCE COMPANY CANCEL YOUR POLICY THIS MONTH? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 16. HAVE YOU BORROWED MONEY FROM ANYONE THIS MONTH? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. HAS ANYONE MADE AN INVESTMENT IN YOUR BUSINESS THIS MONTH? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 18. HAVE YOU PAID ANY BILLS YOU OWED BEFORE YOU FILED BANKRUPTCY? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

TAXES

DO YOU HAVE ANY PAST DUE TAX RETURNS OR PAST DUE POST-PETITION TAX OBLIGATIONS? ☐ ☒

IF YES, PLEASE PROVIDE A WRITTEN EXPLANATION INCLUDING WHEN SUCH RETURNS WILL BE FILED, OR WHEN SUCH PAYMENTS WILL BE MADE AND THE SOURCE OF THE FUNDS FOR THE PAYMENT.

*(Exhibit A)***INCOME**

PLEASE SEPARATELY LIST ALL OF THE INCOME YOU RECEIVED FOR THE MONTH. THE LIST SHOULD INCLUDE ALL INCOME FROM CASH AND CREDIT TRANSACTIONS. *(THE U.S. TRUSTEE MAY WAIVE THIS REQUIREMENT.)*

TOTAL INCOME \$ 53,865.63

SUMMARY OF CASH ON HAND

Cash on Hand at Start of Month \$ 25,802.00

Cash on Hand at End of Month \$ 23,505.81

PLEASE PROVIDE THE TOTAL AMOUNT OF CASH CURRENTLY AVAILABLE TO YOU **TOTAL** \$ 23,505.81

*(Exhibit B)***EXPENSES**

PLEASE SEPARATELY LIST ALL EXPENSES PAID BY CASH OR BY CHECK FROM YOUR BANK ACCOUNTS THIS MONTH. INCLUDE THE DATE PAID, WHO WAS PAID THE MONEY, THE PURPOSE AND THE AMOUNT. *(THE U.S. TRUSTEE MAY WAIVE THIS REQUIREMENT.)*

TOTAL EXPENSES \$ 68,878.56

*(Exhibit C)***CASH PROFIT**

INCOME FOR THE MONTH *(TOTAL FROM EXHIBIT B)* \$ 53,865.63

EXPENSES FOR THE MONTH *(TOTAL FROM EXHIBIT C)* \$ 68,878.56

(Subtract Line C from Line B)

CASH PROFIT FOR THE MONTH \$ -15,013.03

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UNPAID BILLS

PLEASE ATTACH A LIST OF ALL DEBTS (INCLUDING TAXES) WHICH YOU HAVE INCURRED SINCE THE DATE YOU FILED BANKRUPTCY BUT HAVE NOT PAID. THE LIST MUST INCLUDE THE DATE THE DEBT WAS INCURRED, WHO IS OWED THE MONEY, THE PURPOSE OF THE DEBT AND WHEN THE DEBT IS DUE. *(THE U.S. TRUSTEE MAY WAIVE THIS REQUIREMENT.)*

TOTAL PAYABLES \$ 135,189.59

*(Exhibit D)***MONEY OWED TO YOU**

PLEASE ATTACH A LIST OF ALL AMOUNTS OWED TO YOU BY YOUR CUSTOMERS FOR WORK YOU HAVE DONE OR THE MERCHANDISE YOU HAVE SOLD. YOU SHOULD INCLUDE WHO OWES YOU MONEY, HOW MUCH IS OWED AND WHEN IS PAYMENT DUE. *(THE U.S. TRUSTEE MAY WAIVE THIS REQUIREMENT.)*

TOTAL RECEIVABLES \$ 19,133.86

*(Exhibit E)***BANKING INFORMATION**

PLEASE ATTACH A COPY OF YOUR LATEST BANK STATEMENT FOR EVERY ACCOUNT YOU HAVE AS OF THE DATE OF THIS FINANCIAL REPORT OR HAD DURING THE PERIOD COVERED BY THIS REPORT.

*(Exhibit F)***EMPLOYEES**

NUMBER OF EMPLOYEES WHEN THE CASE WAS FILED?	<u>12</u>
NUMBER OF EMPLOYEES AS OF THE DATE OF THIS MONTHLY REPORT?	<u>11</u>

PROFESSIONAL FEES*BANKRUPTCY RELATED:*

PROFESSIONAL FEES RELATING TO THE BANKRUPTCY CASE PAID DURING THIS REPORTING PERIOD?	\$ <u>0.00</u>
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TOTAL PROFESSIONAL FEES RELATING TO THE BANKRUPTCY CASE PAID SINCE THE FILING OF THE CASE?	\$ <u>0.00</u>
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NON-BANKRUPTCY RELATED:

PROFESSIONAL FEES NOT RELATING TO THE BANKRUPTCY CASE PAID DURING THIS REPORTING PERIOD?	\$ <u>0.00</u>
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TOTAL PROFESSIONAL FEES NOT RELATING TO THE BANKRUPTCY CASE PAID SINCE THE FILING OF THE CASE?	\$ <u>0.00</u>
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PROJECTIONS

COMPARE YOUR ACTUAL INCOME AND EXPENSES TO THE PROJECTIONS FOR THE FIRST 180 DAYS OF YOUR CASE PROVIDED AT THE INITIAL DEBTOR INTERVIEW.

	Projected	Actual	Difference
INCOME	\$ 64,500.00	\$ 53,865.63	\$ -10,634.37
EXPENSES	\$ 52,765.00	\$ 68,878.56	\$ 16,113.56
CASH PROFIT	\$ 11,735.00	\$ -15,013.03	\$ -26,748.03

TOTAL PROJECTED INCOME FOR THE NEXT MONTH:	\$ 73,000.00
TOTAL PROJECTED EXPENSES FOR THE NEXT MONTH:	\$ 58,000.00
TOTAL PROJECTED CASH PROFIT FOR THE NEXT MONTH:	\$ 15,000.00

ADDITIONAL INFORMATION

PLEASE ATTACH ALL FINANCIAL REPORTS INCLUDING AN INCOME STATEMENT AND BALANCE SHEET WHICH YOU PREPARE INTERNALLY.

World Botanical Gardens Inc
Check Detail
April 30 through May 31, 2013

Type	Num	Date	Name	Item	Account	Paid Amount
Check		04/30/2013			Bank of Hawaii	
TOTAL					Interest & Bank Fees	-6.50
						-6.50
Liability Check		05/09/2013	QuickBooks Payroll Service		Bank of Hawaii	
			QuickBooks Payroll Service		Payroll Service Customer ...	5.25
			QuickBooks Payroll Service		Payroll Expenses	-13.20
			QuickBooks Payroll Service		Payroll Expenses	-62.00
			QuickBooks Payroll Service		Payroll Expenses	-3.01
			QuickBooks Payroll Service		Federal Unemployment (9...	-30.20
			QuickBooks Payroll Service		Federal Taxes (941/944)	-358.00
			QuickBooks Payroll Service		Federal Taxes (941/944)	-89.56
			QuickBooks Payroll Service		Federal Taxes (941/944)	-89.56
			QuickBooks Payroll Service		Federal Taxes (941/944)	-382.97
			QuickBooks Payroll Service		Federal Taxes (941/944)	-382.97
			QuickBooks Payroll Service		HI Income Tax	-248.47
			QuickBooks Payroll Service		HI Unemployment	-284.14
			QuickBooks Payroll Service		HI Unemployment	1.21
			QuickBooks Payroll Service		Direct Deposit Liabilities	-4,962.68
TOTAL						-6,900.30
Paycheck		05/10/2013	Bacon, Jennifer A		Bank of Hawaii	
					- Salaries and Wages	-333.00
					- Salaries and Wages	-45.00
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	29.00
					FICA Expense	-23.43
					Federal Taxes (941/944)	23.43
					Federal Taxes (941/944)	23.43
					FICA Expense	-5.48
					Federal Taxes (941/944)	5.48
					Federal Taxes (941/944)	5.48
					FUTA	-2.27
					Federal Unemployment (9...	2.27
					HI Income Tax	14.96
					Employee Benefits	1.89
					SUTA	-17.39
					HI Unemployment	17.39
					Direct Deposit Liabilities	303.24
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Gajate, Seratina B		Bank of Hawaii	
					- Salaries and Wages	-144.00
					FICA Expense	-8.93
					Federal Taxes (941/944)	8.93
					Federal Taxes (941/944)	8.93
					FICA Expense	-2.09
					Federal Taxes (941/944)	2.09
					Federal Taxes (941/944)	2.09
					FUTA	-0.86
					Federal Unemployment (9...	0.86
					HI Income Tax	0.78
					Employee Benefits	0.72
					SUTA	-6.62
					HI Unemployment	6.62
					Direct Deposit Liabilities	131.48
TOTAL						0.00
Paycheck		05/10/2013	Ghiotto, Audra J		Bank of Hawaii	
					- Salaries and Wages	-874.25
					Employee Dental	14.67
					Federal Taxes (941/944)	11.00
					FICA Expense	-54.21
					Federal Taxes (941/944)	54.21
					Federal Taxes (941/944)	54.21
					FICA Expense	-12.68
					Federal Taxes (941/944)	12.68
					Federal Taxes (941/944)	12.68
					FUTA	-5.25
					Federal Unemployment (9...	5.25
					HI Income Tax	29.05
					Employee Benefits	4.37
					SUTA	-40.22
					HI Unemployment	40.22
					Direct Deposit Liabilities	748.27
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Adachi-Jose, Aohilani M.		Bank of Hawaii	
					- Salaries and Wages	-55.25
					- Salaries and Wages	-93.50
					- Salaries and Wages	-523.60
					Federal Taxes (941/944)	71.00
					FICA Expense	-41.69
					Federal Taxes (941/944)	41.69
					Federal Taxes (941/944)	41.69
					FICA Expense	-9.75
					Federal Taxes (941/944)	9.75
					Federal Taxes (941/944)	9.75
					FUTA	-4.03
					Federal Unemployment (9...	4.03
					HI Income Tax	34.29
					Employee Benefits	3.36
					SUTA	-30.92
					HI Unemployment	30.92
					Direct Deposit Liabilities	512.26
TOTAL						0.00
Paycheck		05/10/2013	Jose Jr, Bernard P		Bank of Hawaii	
					- Salaries and Wages	-711.70
					Simple IRA Payable	40.00
					Simple IRA Match	-21.35
					Simple IRA Payable	21.35
					Federal Taxes (941/944)	29.00
					FICA Expense	-44.13
					Federal Taxes (941/944)	44.13
					Federal Taxes (941/944)	44.13
					FICA Expense	-10.32
					Federal Taxes (941/944)	10.32
					Federal Taxes (941/944)	10.32
					FUTA	-4.27
					Federal Unemployment (9...	4.27
					HI Income Tax	31.25
					Employee Benefits	3.56
					SUTA	-32.73
					HI Unemployment	32.73
					Direct Deposit Liabilities	553.44
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Paiva, Bryan A		Bank of Hawaii	
					- Salaries and Wages	-865.35
					Simple IRA Payable	35.00
					Simple IRA Match	-25.96
					Simple IRA Payable	25.96
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	72.00
					FICA Expense	-53.65
					Federal Taxes (941/944)	53.65
					Federal Taxes (941/944)	53.65
					FICA Expense	-12.55
					Federal Taxes (941/944)	12.55
					Federal Taxes (941/944)	12.55
					HI Income Tax	42.23
					Employee Benefits	4.33
					SUTA	-39.81
					HI Unemployment	39.81
					Direct Deposit Liabilities	645.59
TOTAL						0.00
Paycheck		05/10/2013	Paulo, Preston K		Bank of Hawaii	
					- Salaries and Wages	-232.00
					Federal Taxes (941/944)	15.00
					FICA Expense	-14.38
					Federal Taxes (941/944)	14.38
					Federal Taxes (941/944)	14.38
					FICA Expense	-3.37
					Federal Taxes (941/944)	3.37
					Federal Taxes (941/944)	3.37
					FUTA	-1.39
					Federal Unemployment (9...	1.39
					HI Income Tax	6.85
					Employee Benefits	1.16
					SUTA	-10.67
					HI Unemployment	10.67
					Direct Deposit Liabilities	191.24
TOTAL						0.00

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Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Toribio-Raymond, Dalton R. P.		Bank of Hawaii	
					- Salaries and Wages	-465.30
					Federal Taxes (941/944)	40.00
					FICA Expense	-28.85
					Federal Taxes (941/944)	28.85
					Federal Taxes (941/944)	28.85
					FICA Expense	-6.75
					Federal Taxes (941/944)	6.75
					Federal Taxes (941/944)	6.75
					FUTA	-2.79
					Federal Unemployment (9...	2.79
					HI Income Tax	20.55
					Employee Benefits	2.33
					SUTA	-21.40
					HI Unemployment	21.40
					Direct Deposit Liabilities	366.82
TOTAL						0.00

Paycheck		05/10/2013	Toribio-Raymond, Dovie A		Bank of Hawaii	
					- Salaries and Wages	-143.25
					- Salaries and Wages	-7.50
					- Salaries and Wages	-22.50
					FICA Expense	-10.74
					Federal Taxes (941/944)	10.74
					Federal Taxes (941/944)	10.74
					FICA Expense	-2.51
					Federal Taxes (941/944)	2.51
					Federal Taxes (941/944)	2.51
					FUTA	-1.04
					Federal Unemployment (9...	1.04
					HI Income Tax	2.49
					Employee Benefits	0.87
					SUTA	-7.97
					HI Unemployment	7.97
					Direct Deposit Liabilities	156.64
TOTAL						0.00

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Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Toribio-Raymond, Hayesly		Bank of Hawaii	
					- Salaries and Wages	-131.20
					FICA Expense	-8.13
					Federal Taxes (941/944)	8.13
					Federal Taxes (941/944)	8.13
					FICA Expense	-1.90
					Federal Taxes (941/944)	1.90
					Federal Taxes (941/944)	1.90
					FUTA	-0.79
					Federal Unemployment (9...	0.79
					HI Income Tax	1.22
					Employee Benefits	0.66
					SUTA	-6.03
					HI Unemployment	6.03
					Direct Deposit Liabilities	119.29
TOTAL						0.00

Paycheck		05/10/2013	White, Jennille L		Bank of Hawaii	
					- Salaries and Wages	-499.20
					- Salaries and Wages	-107.25
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	61.00
					FICA Expense	-37.60
					Federal Taxes (941/944)	37.60
					Federal Taxes (941/944)	37.60
					FICA Expense	-8.79
					Federal Taxes (941/944)	8.79
					Federal Taxes (941/944)	8.79
					FUTA	-3.64
					Federal Unemployment (9...	3.64
					HI Income Tax	29.81
					Employee Benefits	3.03
					SUTA	-27.90
					HI Unemployment	27.90
					Direct Deposit Liabilities	466.22
TOTAL						0.00

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Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/10/2013	Nixon, Elisa J.		Bank of Hawaii	
					- Salaries and Wages	-923.08
					Medical Expense	-195.18
					Employee medical expense	195.18
					Employee Dental	14.67
					Federal Taxes (941/944)	30.00
					FICA Expense	-57.23
					Federal Taxes (941/944)	57.23
					Federal Taxes (941/944)	57.23
					FICA Expense	-13.38
					Federal Taxes (941/944)	13.38
					Federal Taxes (941/944)	13.38
					FUTA	-3.87
					Federal Unemployment (9...	3.87
					HI Income Tax	34.99
					Employee Benefits	4.62
					SUTA	-42.47
					HI Unemployment	42.47
					Direct Deposit Liabilities	768.19
TOTAL						0.00
Liability Check		05/24/2013	QuickBooks Payroll Service		Bank of Hawaii	
					Payroll Expenses	-13.20
					Payroll Expenses	-0.53
					Federal Unemployment (9...	-25.40
					Federal Taxes (941/944)	-468.00
					Federal Taxes (941/944)	-104.10
					Federal Taxes (941/944)	-104.10
					Federal Taxes (941/944)	-445.10
					Federal Taxes (941/944)	-445.10
					HI Income Tax	-309.66
					HI Unemployment	-330.24
					Direct Deposit Liabilities	-5,712.06
TOTAL						-7,957.49

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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	Bacon, Jennifer A		Bank of Hawaii	
					- Salaries and Wages	-49.50
					Vacation	-81.00
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	5.00
					FICA Expense	-8.09
					Federal Taxes (941/944)	8.09
					Federal Taxes (941/944)	8.09
					FICA Expense	-1.89
					Federal Taxes (941/944)	1.89
					Federal Taxes (941/944)	1.89
					FUTA	-0.78
					Federal Unemployment (9...	0.78
					HI Income Tax	2.53
					Employee Benefits	0.65
					SUTA	-6.00
					HI Unemployment	6.00
					Direct Deposit Liabilities	112.34
						0.00
TOTAL						
Paycheck		05/28/2013	Gajate, Seratina B		Bank of Hawaii	
					- Salaries and Wages	-216.00
					FICA Expense	-13.39
					Federal Taxes (941/944)	13.39
					Federal Taxes (941/944)	13.39
					FICA Expense	-3.13
					Federal Taxes (941/944)	3.13
					Federal Taxes (941/944)	3.13
					FUTA	-1.30
					Federal Unemployment (9...	1.30
					HI Income Tax	2.45
					Employee Benefits	1.08
					SUTA	-9.94
					HI Unemployment	9.94
					Direct Deposit Liabilities	195.95
						0.00
TOTAL						

World Botanical Gardens Inc
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	Ghiotto, Audra J		Bank of Hawaii	
					- Salaries and Wages	-858.00
					Employee Dental	14.67
					Federal Taxes (941/944)	9.00
					FICA Expense	-53.19
					Federal Taxes (941/944)	53.19
					Federal Taxes (941/944)	53.19
					FICA Expense	-12.44
					Federal Taxes (941/944)	12.44
					Federal Taxes (941/944)	12.44
					FUTA	-5.15
					Federal Unemployment (9...	5.15
					HI Income Tax	28.12
					Employee Benefits	4.29
					SUTA	-39.47
					HI Unemployment	39.47
					Direct Deposit Liabilities	736.29
TOTAL						0.00
Paycheck		05/28/2013	Adachi-Jose, Alohilani M.		Bank of Hawaii	
					- Salaries and Wages	-90.10
					- Salaries and Wages	-209.10
					- Salaries and Wages	-350.20
					Federal Taxes (941/944)	68.00
					FICA Expense	-40.26
					Federal Taxes (941/944)	40.26
					Federal Taxes (941/944)	40.26
					FICA Expense	-9.41
					Federal Taxes (941/944)	9.41
					Federal Taxes (941/944)	9.41
					FUTA	-3.90
					Federal Unemployment (9...	3.90
					HI Income Tax	32.73
					Employee Benefits	3.25
					SUTA	-29.88
					HI Unemployment	29.88
					Direct Deposit Liabilities	495.75
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	Jose Jr, Bernard P		Bank of Hawaii	
					- Salaries and Wages	-623.70
					Payroll Expenses	-88.00
					Simple IRA Payable	40.00
					Simple IRA Match	-21.35
					Simple IRA Payable	21.35
					Federal Taxes (941/944)	29.00
					FICA Expense	-44.12
					Federal Taxes (941/944)	44.12
					Federal Taxes (941/944)	44.12
					FICA Expense	-10.32
					Federal Taxes (941/944)	10.32
					Federal Taxes (941/944)	10.32
					FUTA	-1.03
					Federal Unemployment (9...	1.03
					HI Income Tax	31.25
					Employee Benefits	3.56
					SUTA	-32.74
					HI Unemployment	32.74
					Direct Deposit Liabilities	553.45
TOTAL						0.00
Paycheck		05/28/2013	Paiva, Bryan A		Bank of Hawaii	
					- Salaries and Wages	-649.35
					Vacation	-216.00
					Simple IRA Payable	35.00
					Simple IRA Match	-25.96
					Simple IRA Payable	25.96
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	72.00
					FICA Expense	-53.65
					Federal Taxes (941/944)	53.65
					Federal Taxes (941/944)	53.65
					FICA Expense	-12.54
					Federal Taxes (941/944)	12.54
					Federal Taxes (941/944)	12.54
					HI Income Tax	42.23
					Employee Benefits	4.33
					SUTA	-39.80
					HI Unemployment	39.80
					Direct Deposit Liabilities	645.60
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

2:48 AM

06/19/13

Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	Paulo, Preston K		Bank of Hawaii	
					- Salaries and Wages	-314.40
					Federal Taxes (941/944)	23.00
					FICA Expense	-19.50
					Federal Taxes (941/944)	19.50
					Federal Taxes (941/944)	19.50
					FICA Expense	-4.55
					Federal Taxes (941/944)	4.55
					Federal Taxes (941/944)	4.55
					FUTA	-1.89
					Federal Unemployment (9...	1.89
					HI Income Tax	11.38
					Employee Benefits	1.57
					SUTA	-14.46
					HI Unemployment	14.46
					Direct Deposit Liabilities	254.40
TOTAL						0.00
Paycheck		05/28/2013	Toribio-Raymond, Dalton R. P.		Bank of Hawaii	
					- Salaries and Wages	-530.10
					- Salaries and Wages	-527.40
					Federal Taxes (941/944)	129.00
					FICA Expense	-65.57
					Federal Taxes (941/944)	65.57
					Federal Taxes (941/944)	65.57
					FICA Expense	-15.33
					Federal Taxes (941/944)	15.33
					Federal Taxes (941/944)	15.33
					FUTA	-6.34
					Federal Unemployment (9...	6.34
					HI Income Tax	62.28
					Employee Benefits	5.29
					SUTA	-48.65
					HI Unemployment	48.65
					Direct Deposit Liabilities	780.03
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

2:48 AM
 06/19/13

Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	Toribio-Raymond, Dovie A		Bank of Hawaii	
					- Salaries and Wages	-476.25
					- Salaries and Wages	-7.50
					- Salaries and Wages	-15.00
					Federal Taxes (941/944)	26.00
					FICA Expense	-30.92
					Federal Taxes (941/944)	30.92
					Federal Taxes (941/944)	30.92
					FICA Expense	-7.23
					Federal Taxes (941/944)	7.23
					Federal Taxes (941/944)	7.23
					FUTA	-3.00
					Federal Unemployment (9...	3.00
					HI Income Tax	19.87
					Employee Benefits	2.49
					SUTA	-22.95
					HI Unemployment	22.95
					Direct Deposit Liabilities	412.24
TOTAL						0.00
Paycheck		05/28/2013	Toribio-Raymond, Hayesly		Bank of Hawaii	
					- Salaries and Wages	-254.40
					Federal Taxes (941/944)	2.00
					FICA Expense	-15.78
					Federal Taxes (941/944)	15.78
					Federal Taxes (941/944)	15.78
					FICA Expense	-3.69
					Federal Taxes (941/944)	3.69
					Federal Taxes (941/944)	3.69
					FUTA	-1.53
					Federal Unemployment (9...	1.53
					HI Income Tax	5.66
					Employee Benefits	1.27
					SUTA	-11.70
					HI Unemployment	11.70
					Direct Deposit Liabilities	226.00
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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06/19/13

Type	Num	Date	Name	Item	Account	Paid Amount
Paycheck		05/28/2013	White, Jennille L		Bank of Hawaii	
					- Salaries and Wages	-450.45
					- Salaries and Wages	-249.60
					Medical Expense	-195.18
					Employee medical expense	195.18
					Federal Taxes (941/944)	75.00
					FICA Expense	-43.40
					Federal Taxes (941/944)	43.40
					Federal Taxes (941/944)	43.40
					FICA Expense	-10.15
					Federal Taxes (941/944)	10.15
					Federal Taxes (941/944)	10.15
					FUTA	-0.49
					Federal Unemployment (9...	0.49
					HI Income Tax	36.17
					Employee Benefits	3.50
					SUTA	-32.20
					HI Unemployment	32.20
					Direct Deposit Liabilities	531.83
TOTAL						0.00
Paycheck		05/28/2013	Nixon, Elisa J.		Bank of Hawaii	
					- Salaries and Wages	-923.08
					Medical Expense	-195.18
					Employee medical expense	195.18
					Employee Dental	14.67
					Federal Taxes (941/944)	30.00
					FICA Expense	-57.23
					Federal Taxes (941/944)	57.23
					Federal Taxes (941/944)	57.23
					FICA Expense	-13.39
					Federal Taxes (941/944)	13.39
					Federal Taxes (941/944)	13.39
					HI Income Tax	34.99
					Employee Benefits	4.62
					SUTA	-42.46
					HI Unemployment	42.46
					Direct Deposit Liabilities	768.18
TOTAL						0.00

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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 06/19/13

Type	Num	Date	Name	Item	Account	Paid Amount
Deposit		05/28/2013			Bank of Hawaii	
Sales Receipt		05/22/2013	Counter Sales	POS Vis...	Undeposited Funds	-47.62
Sales Receipt		05/22/2013	Counter Sales	POS Vis...	Undeposited Funds	-27.08
Credit Memo	6756...	05/22/2013	O'Toole, Kieran	POS Ma...	Undeposited Funds	202.08
Sales Receipt		05/22/2013	Counter Sales	POS Ma...	Undeposited Funds	-47.62
TOTAL						79.76
Bill Pmt -Check	ACH	04/30/2013	Star Insurance Company		Bank of Hawaii	
Bill	2013 ...	04/01/2013			Worker Comp	-1,209.60
TOTAL						-1,209.60
Liability Check	ACH	04/30/2013	Fidelity Investments		Bank of Hawaii	
					Simple IRA Payable	-343.98
					Simple IRA Payable	-255.09
TOTAL						-599.07
Check	ACH	05/06/2013	My Merchant Office		Bank of Hawaii	
					Credit Card Processing C...	-0.11
					Credit Card Processing C...	-0.03
TOTAL						-0.14
Check	ACH	05/06/2013	My Merchant Office		Bank of Hawaii	
					Credit Card Processing C...	-1.00
					Credit Card Processing C...	-1.23
					Credit Card Processing C...	-17.00
					Credit Card Processing C...	-0.80
					Credit Card Processing C...	-0.20
					Credit Card Processing C...	-0.25
					Credit Card Processing C...	-27.95
TOTAL						-48.43
Bill Pmt -Check	ACH	05/08/2013	Flatiron Capital		Bank of Hawaii	
Bill	2013...	04/17/2013			Directors and Officers	-262.71
					Bank Service Charges	-10.00
TOTAL						-272.71

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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 06/19/13

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	ACH	05/08/2013	Imperial PFS		Bank of Hawaii	
Bill	2013...	04/08/2013			General Liability	-1,777.22
TOTAL						-1,777.22
Bill Pmt -Check	ACH	05/08/2013	Central Pacific Bank		Bank of Hawaii	
Bill		05/01/2013			Interest Expense	-139.83
TOTAL					Central Pacific Bank - Van...	-355.20
						-495.03
Check	ACH	05/08/2013	My Merchant Office		Bank of Hawaii	
TOTAL					Credit Card Processing C...	-7.00
						-7.00
Bill Pmt -Check	ACH	05/29/2013	Kubota Credit Corporation, U.S.A.		Bank of Hawaii	
Bill	26 of ...	05/15/2013			Kubota Credit Corp - Tractor	-601.77
TOTAL						-601.77
Bill Pmt -Check	ACH	05/30/2013	Imperial PFS		Bank of Hawaii	
Bill	2013...	05/15/2013			General Liability	-2,066.67
TOTAL					Late Fees	-103.33
					Bank Service Charges	-5.00
						-2,175.00
Liability Check	ACH	05/31/2013	Fidelity Investments		Bank of Hawaii	
TOTAL					Simple IRA Payable	-150.00
					Simple IRA Payable	-84.43
						-234.43
Bill Pmt -Check	Ach ...	05/07/2013	Kaiser Permanate		Bank of Hawaii	
Bill	Invoice...	04/14/2013			Medical Expense	-1,691.56
TOTAL						-1,691.56

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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06/19/13

Type	Numb	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	ACH ...	05/09/2013	Central Pacific Bank		Bank of Hawaii	
Bill	Acct. ...	05/09/2013			Interest Expense	-139.83
TOTAL					Central Pacific Bank - Van...	-355.20
						-495.03
Check	ACH ...	05/28/2013	State of Hawaii		Bank of Hawaii	
TOTAL					General Excise	-1,557.63
						-1,557.63
Sales Tax Paym...	EFT	05/20/2013	Hawaii State Tax Collector		Bank of Hawaii	
			Hawaii State Tax Collector	0.50% W...	Sales Tax Payable	-46.50
			Hawaii State Tax Collector	4.166% T...	Sales Tax Payable	-54.71
			Hawaii State Tax Collector	4.166% ...	Sales Tax Payable	-1,528.01
TOTAL					Sales Tax Payable	72.59
						-1,556.63
Bill Pmt -Check	31954	05/09/2013	Big Island Container Sales a& R...		Bank of Hawaii	0.00
TOTAL						
Bill Pmt -Check	31955	05/09/2013	Bank of America Credit Card		Bank of Hawaii	
Bill	Walm...	02/21/2013		Powerad...	Postage	-2.90
				Powerad...	Beverages - Drinks	-5.27
				Powerad...	Beverages - Drinks	-2.64
				Root Bee...	Beverages - Drinks	-2.64
				Siera Ml...	Beverages - Drinks	-9.98
				Pepsi #3...	Beverages - Drinks	-19.97
				Diet Pep...	Beverages - Drinks	-9.98
				Aloha Pa...	Beverages - Drinks	-11.88
				Aloha ilk...	Beverages - Drinks	-3.00
				Aloha Pa...	Beverages - Drinks	-3.00
				Coca Col...	Beverages - Drinks	-3.07
					Beverages - Drinks	-9.96
Bill	Home...	03/11/2013			Garden Equipment & Tools	-25.95
					Garden Equipment & Tools	-8.45
					Garden Equipment & Tools	-8.45
					Garden Maintenance	-63.82
					Garden Equipment & Tools	-31.95
						-43.03

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

Type	Num	Date	Name	Item	Account	Paid Amount
Bill	Walgr...	03/12/2013			Segway Operating Expense	-39.31
Bill	Waia...	03/12/2013			Fuel	-65.48
Bill	Home...	03/14/2013			Zip Line General	-6.32
					Segway General	-6.92
Bill	Office...	03/14/2013			Garden Operating Expense	-13.33
Bill	Hawa...	03/15/2013			Zip Line General	-82.90
Bill	Minit ...	03/16/2013			Training Contract Labor	-1,258.93
Bill	CTC ...	03/16/2013			Fuel General Expense	-84.92
					Segway - Advertising	-8.33
					Zip Line - Advertising	-8.34
					Gardens - Advertising	-8.33
Bill	Tesor...	03/17/2013			Fuel General Expense	-35.32
Bill	Walm...	03/20/2013			Postage	-4.16
				Smartwa...	Beverages - Drinks	-9.70
				Powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-6.16
				powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-5.28
				Coca Col...	Beverages - Drinks	-17.68
				Aloha Ic...	Beverages - Drinks	-6.14
				Aloha Pa...	Beverages - Drinks	-6.14
				Aloha Pa...	Beverages - Drinks	-6.14
				Aloha ilk...	Beverages - Drinks	-6.14
				Pepsi #3...	Beverages - Drinks	-10.04
				Hawaiian...	Beverages - Drinks	-6.94
				Powerad...	Beverages - Drinks	-5.28
				Powerad...	Beverages - Drinks	-0.87
Bill	Office...	03/22/2013			Zip Line General	-83.50
					Segway General	-83.50
Bill	Walm...	03/25/2013			Segway Repair and Maint...	-7.16
Bill	Minit ...	03/26/2013			Fuel General Expense	-24.30
Bill	Kame...	03/28/2013			Fuel General Expense	-59.89
Bill	Carte...	03/28/2013			Gardens - Advertising	-17.34
					Segway - Advertising	-17.34
Bill	Carte...	03/28/2013			Zip Line - Advertising	-17.35
					Zip Line - Advertising	-38.32
					Gardens - Advertising	-38.32
Bill	Vista ...	03/28/2013			Segway - Advertising	-38.33
					Gardens - Marketing	-159.65
Bill	Vista ...	03/28/2013			Segway - Marketing	-159.65
					Zip Line - Marketing	-159.64
Bill	Island...	03/29/2013			Gardens - Advertising	-34.72
					Segway - Advertising	-34.72
Bill	Minit ...	04/01/2013			Zip Line - Advertising	-34.73
Bill	Bank ...	04/01/2013			Fuel General Expense	-54.24
					Credit Card Processing C...	-25.00

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World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	31958	05/13/2013	Kanoa Hawaii		Bank of Hawaii	
TOTAL						0.00
Bill Pmt -Check	31959	05/13/2013	PK Saftey Supply		Bank of Hawaii	
TOTAL						0.00
Bill Pmt -Check	31960	05/13/2013	Sales and Marketing Services		Bank of Hawaii	
Bill	2013...	04/08/2013			Gardens - Marketing	-135.20
					Segway - Marketing	-218.40
					Zip Line - Marketing	-686.40
Bill	2013...	04/15/2013			Gardens - Marketing	-135.20
					Segway - Marketing	-218.40
					Zip Line - Marketing	-686.40
TOTAL						-2,080.00
Bill Pmt -Check	31961	05/13/2013	Marketing Solutions Northwest		Bank of Hawaii	
TOTAL						0.00
Bill Pmt -Check	31962	05/14/2013	East Hawaii Business Services		Bank of Hawaii	
Bill	2013...	04/30/2013			Accounting Expense	-300.00
TOTAL						-300.00
Bill Pmt -Check	31963	05/28/2013	Experience Based Learning, Inc.		Bank of Hawaii	
Bill	04/20...	05/15/2013			Zip Line Lease	-3,341.69
TOTAL						-3,341.69
Bill Pmt -Check	31964	05/28/2013	Richard Alderson		Bank of Hawaii	
Bill	04/20...	05/15/2013			Zip Line Lease	-2,227.80
Bill	04-20...	05/15/2013			Kamaee Waterfalls Lease	-1,092.73
TOTAL						-3,320.53

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	31965	05/29/2013	Big Island Container Sales a& R...		Bank of Hawaii	
Bill	Invoice...	04/01/2013			Temporary Storage Rent	-192.70
Bill	Invoice...	05/03/2013			Temporary Storage Rent	-192.70
TOTAL						-385.40
Bill Pmt -Check	31966	05/29/2013	Day-Lum Rental & Management ...		Bank of Hawaii	
Bill		05/01/2013			Office Rent	-312.50
Bill		06/01/2013			Office Rent	-312.50
TOTAL						-625.00
Bill Pmt -Check	31967	05/29/2013	Island Paradise		Bank of Hawaii	
Bill	Invoice...	05/01/2013			Zip Line Commissions	-61.24
Bill	Ck R...	05/29/2013			Bank Service Charges	-7.00
TOTAL						-68.24
Bill Pmt -Check	31968	05/29/2013	Kanoe Hawaii		Bank of Hawaii	
Bill	031154	04/16/2013			Postage	-0.24
				Hawaiian...	Flowers&Plants-Cuttings	-6.00
				Blue Gin...	Flowers&Plants-Cuttings	-7.50
				Kahili Gl...	Flowers&Plants-Plants	-4.50
				Red Gin...	Flowers&Plants-Cuttings	-3.00
				Hawaii A...	Flowers&Plants-Plants	-4.00
				Cattleya ...	Flowers&Plants-Plants	-4.50
				Dendrobi...	Flowers&Plants-Plants	-4.50
				Kahili Gi...	Flowers&Plants-Plants	-4.00
				Hawaiian...	Flowers&Plants-Plants	-4.00
				Vanda O...	Flowers&Plants-Plants	-4.50
TOTAL						-46.74
Bill Pmt -Check	31969	05/29/2013	PK Saftey Supply		Bank of Hawaii	
Bill	186555	04/16/2013			Postage	-22.00
				Mosquit...	Seasonal Items	-165.45
TOTAL						-187.45

World Botanical Gardens Inc
Check Detail
 April 30 through May 31, 2013

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Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	31970	05/29/2013	Clean Air Special Fund - Non		Bank of Hawaii	
Bill	Burn ...	05/28/2013			Garden Maintenance	-50.00
TOTAL						-50.00
Bill Pmt -Check	31971	05/29/2013	Marketing Solutions Northwest		Bank of Hawaii	
Bill	Inv. B...	03/20/2013			Zip Line - Advertising	-1,696.28
					Segway - Advertising	-539.73
					Gardens - Advertising	-334.12
TOTAL						-2,570.13
Check	ACH1...	05/09/2013	Intuit Payment Solutions		Bank of Hawaii	
					Dues and Subscriptions	-14.95
TOTAL						-14.95
Bill Pmt -Check	349792	05/29/2013	A.F.C.O.		Bank of Hawaii	
Bill	Chec...	05/29/2013			Bank Service Charges	-15.00
Bill	2013...	05/15/2013			Vehicle	-383.53
TOTAL						-398.53
Liability Check	ACH9...	05/29/2013	Kaiser Permanate		Bank of Hawaii	
					Medical Expense	227.71
					Employee medical expense	-2,342.16
TOTAL						-2,114.45

Last statement: April 30, 2013
This statement: May 31, 2013
Total days in statement period: 31

Account: 0003-025713
Page 1 of 5
Number of Enclosures: (0)

Direct inquiries to:
888 643-3888

WORLD BOTANICAL GARDENS INC
DEBTOR IN POSSESSION
BANKRUPTCY CASE #13-50833
PO BOX 174
HAKALAU HI 96710-0174

KAIKO'O BRANCH
120 PAUAAHI ST
HILO HI 96720

THANK YOU FOR BANKING AT BANK OF HAWAII, HAWAII'S MOST CONVENIENT BANK WITH THE MOST BRANCHES, MOST ATMS, EXTENDED BANKING HOURS, AND CALL CENTER REPRESENTATIVES AVAILABLE 24/7. YOU CAN ALSO BANK ANYTIME FROM ALMOST ANYWHERE BY PHONE AND ONLINE. MEMBER FDIC.

Business Checking

Account number	0003-025713	Beginning balance	\$18,356.52
Low balance	\$16,598.54	Total additions	51,303.41
Average balance	\$32,112.97	Total subtractions	36,390.19
		Ending balance	<u>\$33,269.74</u>

CHECKS

Number	Date	Amount	Number	Date	Amount
9999	05-23	4,150.80			
31960 *	05-23	2,080.00			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
05-01	ACH Debit INSURANCE PMT. MEADOWBRK WEB 130430 317020	1,209.60
05-02	ACH Debit AUTHNET GATEWAY BILLING 29420910	31.75
05-02	ACH Debit BANKCARD MTOT DISC 130430 524771200008360	1,150.68
05-06	ACH Debit MERCHANT BANKCD INTERCHNG 130503 267310315887	0.14
05-06	ACH Debit MERCHANT BANKCD FEE 130503 267310315887	48.43
05-07	ACH Debit KAISER Hawaii EBPP 130506 000000394319771	1,691.56
05-08	ACH Debit MERCHANT BANKCD FEE 130507 267310315887	7.00

WORLD BOTANICAL GARDENS INC
May 31, 2013

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Date	Description	Subtractions
05-08	ACH Debit CPB IL ATR/PMT AUTO TRANS 008100990382 008100990382	495.03
05-08	ACH Debit IPFS832-308-7941 IPFSPMTTXH 99752	1,777.22
05-09	ACH Debit INTUIT PAYMENT S INTUITPMTS 130508	14.95
05-09	ACH Debit FLATIRON CAPITAL InsPremium 130509 5176095	272.71
05-09	ACH Debit INTUIT PAYROLL S QUICKBOOKS 130509 990326056	6,900.30
05-23	ACH Debit HAWAII ELECTRIC ELEC PAYMT 202013936044	231.36
05-24	ACH Debit INTUIT PAYROLL S QUICKBOOKS 130524 990326056	7,957.49
05-28	ACH Debit BANKCARD BTOT DEP 130524 524771200008360	79.76
05-28	ACH Debit KUBOTA TRACTOR CIPNONREC 130524 00029729605	601.77
05-28	ACH Debit E Hawai DOTAX CK PRN052502869924	1,557.63
05-30	ACH Debit AFCO PMT & WUSP 15FEE TEL 130530 03-05823102-06	398.53
05-31	ACH Debit FID BKG SVC LLC MONEYLINE 130531 193899542 HHPTY	234.43
05-31	ACH Debit Insurance Pmt. Meadowbrk WEB 130530 327699	1,209.60
05-31	ACH Debit KAISER Hawaii EBPP 130530 000000400481753	2,114.45
05-31	ACH Debit IPFS832-308-7941 IPFSPMTTXH 99752	2,175.00

CREDITS

Date	Description	Additions
05-01	ACH Credit BANKCARD BTOT DEP 130430 524771200008360	336.05
05-02	ACH Credit BANKCARD BTOT DEP 130501 524771200008360	90.62
05-02	Customer Deposit	92.64
05-02	Customer Deposit	114.74
05-03	ACH Credit MERCHANT BANKCD DEPOSIT 130502 267310315887	297.09
05-03	ACH Credit DEST SRVC MERCH CORP PMT CTX DISB0000127164	459.37
05-03	ACH Credit BANKCARD BTOT DEP 130502 524771200008360	466.72
05-06	Customer Deposit	79.52

WORLD BOTANICAL GARDENS INC
May 31, 2013

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Date	Description	Additions
05-06	Customer Deposit	89.83
05-06	Customer Deposit	127.98
05-06	Customer Deposit	140.27
05-06	Customer Deposit	214.00
05-06	ACH Credit	600.31
	MERCHANT BANKCD DEPOSIT 130504 267310315887	
05-06	ACH Credit	1,298.02
	BANKCARD BTOT DEP 130505 524771200008360	
05-06	ACH Credit	1,303.70
	BANKCARD BTOT DEP 130503 524771200008360	
05-06	Customer Deposit	9,098.06
05-07	ACH Credit	203.74
	BANKCARD BTOT DEP 130506 524771200008360	
05-07	ACH Credit	937.51
	BANKCARD BTOT DEP 130506 524771200008360	
05-08	ACH Credit	865.61
	BANKCARD BTOT DEP 130507 524771200008360	
05-09	Customer Deposit	101.08
05-09	ACH Credit	300.16
	MERCHANT BANKCD DEPOSIT 130508 267310315887	
05-09	Customer Deposit	372.28
05-09	ACH Credit	1,718.41
	BANKCARD BTOT DEP 130508 524771200008360	
05-10	ACH Credit	145.47
	BANKCARD BTOT DEP 130509 524771200008360	
05-13	ACH Credit	594.19
	MERCHANT BANKCD DEPOSIT 130510 267310315887	
05-13	Customer Deposit	711.66
05-13	ACH Credit	1,409.08
	BANKCARD BTOT DEP 130510 524771200008360	
05-13	ACH Credit	1,502.74
	BANKCARD BTOT DEP 130512 524771200008360	
05-14	Customer Deposit	69.84
05-14	Customer Deposit	106.40
05-14	Customer Deposit	210.88
05-14	ACH Credit	264.58
	BANKCARD BTOT DEP 130513 524771200008360	
05-14	Customer Deposit	321.56
05-14	Customer Deposit	594.36
05-14	ACH Credit	1,165.59
	BANKCARD BTOT DEP 130513 524771200008360	
05-14	ACH Credit	6,653.34
	GROUPON INC PAYMENTS 130514 2187423	
05-15	ACH Credit	284.27
	BANKCARD BTOT DEP 130514 524771200008360	
05-17	ACH Credit	607.12
	BANKCARD BTOT DEP 130516 524771200008360	
05-17	ACH Credit	1,828.48
	BANKCARD BTOT DEP 130515 524771200008360	
05-20	ACH Credit	196.04
	MERCHANT BANKCD DEPOSIT 130519 267310315887	

WORLD BOTANICAL GARDENS INC
May 31, 2013

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Date	Description	Additions
05-20	ACH Credit BANKCARD BTOT DEP 130517 524771200008360	691.66
05-20	ACH Credit GROUPON INC PAYMENTS 130518 2224404	887.21
05-21	ACH Credit BANKCARD BTOT DEP 130520 524771200008360	985.04
05-21	ACH Credit BANKCARD BTOT DEP 130520 524771200008360	1,726.57
05-22	ACH Credit BANKCARD BTOT DEP 130521 524771200008360	1,196.75
05-23	Customer Deposit	74.58
05-23	Customer Deposit	95.42
05-23	Customer Deposit	108.50
05-23	Customer Deposit	125.32
05-23	Customer Deposit	125.61
05-23	Customer Deposit	135.22
05-23	Customer Deposit	165.46
05-23	Customer Deposit	183.17
05-23	Customer Deposit	209.27
05-23	Customer Deposit	263.14
05-23	ACH Credit BANKCARD BTOT DEP 130522 524771200008360	795.80
05-24	ACH Credit BANKCARD BTOT DEP 130523 524771200008360	890.14
05-28	ACH Credit BANKCARD BTOT DEP 130526 524771200008360	21.16
05-28	Customer Deposit	59.79
05-28	Customer Deposit	126.60
05-28	Customer Deposit	224.49
05-28	Customer Deposit	245.24
05-28	Customer Deposit	367.50
05-28	ACH Credit BANKCARD BTOT DEP 130527 524771200008360	693.74
05-28	ACH Credit BANKCARD BTOT DEP 130527 524771200008360	946.25
05-29	ACH Credit BANKCARD BTOT DEP 130528 524771200008360	747.55
05-30	ACH Credit BANKCARD BTOT DEP 130529 524771200008360	1,479.96
05-31	ACH Credit BANKCARD BTOT DEP 130530 524771200008360	45.87
05-31	ACH Credit BANKCARD BTOT DEP 130530 524771200008360	765.62
05-31	ACH Credit BANKCARD BTOT DEP 130530 524771200008360	947.47

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
04-30	18,356.52	05-02	16,598.54	05-06	30,724.84
05-01	17,482.97	05-03	17,821.72	05-07	30,174.53

WORLD BOTANICAL GARDENS INC
May 31, 2013

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<u>Date</u>	<u>Amount</u>
05-08	28,760.89
05-09	24,064.86
05-10	24,210.33
05-13	28,428.00
05-14	37,814.55
05-15	38,098.82

<u>Date</u>	<u>Amount</u>
05-17	40,534.42
05-20	42,309.33
05-21	45,020.94
05-22	46,217.69
05-23	42,037.02
05-24	34,969.67

<u>Date</u>	<u>Amount</u>
05-28	35,415.28
05-29	36,162.83
05-30	37,244.26
05-31	33,269.74

Last statement: April 30, 2013
 This statement: May 31, 2013
 Total days in statement period: 31

Account: 0006-440398
 Page 1 of 1
 Number of Enclosures: (0)

Direct inquiries to:
 888 643-3888

WORLD BOTANICAL GARDENS INC
 CONSTRUCTION ACCOUNT
 DEBTOR IN POSSESSION BK CASE#13-50833
 PO BOX 174
 HAKALAU HI 96710-0174

KAIKO'O BRANCH
 120 PAUAHI ST
 HILO HI 96720

THANK YOU FOR BANKING AT BANK OF HAWAII, HAWAII'S MOST CONVENIENT BANK WITH THE MOST BRANCHES, MOST ATMS, EXTENDED BANKING HOURS, AND CALL CENTER REPRESENTATIVES AVAILABLE 24/7. YOU CAN ALSO BANK ANYTIME FROM ALMOST ANYWHERE BY PHONE AND ONLINE. MEMBER FDIC.

Business Checking

Account number	0006-440398	Beginning balance	\$5,005.00
Low balance	\$5,005.00	Total additions	.00
Average balance	\$5,005.00	Total subtractions	.00
		Ending balance	<u>\$5,005.00</u>

**** No activity this statement period ****

World Botanical Gardens Inc
A/R Aging Summary
 As of May 31, 2013

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Barefoot, Tom (Cashback Tours)	0.00	428.75	0.00	0.00	0.00	428.75
Expedia	0.00	762.50	381.25	0.00	0.00	1,143.75
Groupon.com	497.71	-1,088.54	-2,895.02	2,966.37	-4,911.52	-5,431.00
HawaiiActivities.com (and ALAN1.net)	0.00	114.84	0.00	0.00	0.00	114.84
Hilton Grand Vacations	340.00	323.33	0.00	0.00	0.00	663.33
Kari, Ron	0.00	110.60	0.00	0.00	0.00	110.60
Living Social	0.00	686.01	-324.12	2,541.01	-4,841.36	-1,938.46
Nui Pohaku, LLC	12,397.69	10,603.13	0.00	0.00	0.00	23,000.82
Pleasant Holidays, LLC	282.92	0.00	0.00	0.00	0.00	282.92
Segway of Hawaii	0.00	0.00	245.00	0.00	459.85	704.85
Shell Vacation Club	0.00	46.87	0.00	0.00	0.00	46.87
TIPPR	0.00	0.00	0.00	0.00	6.59	6.59
TOTAL	13,518.32	11,987.49	-2,592.89	5,507.38	-9,286.44	19,133.86

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World Botanical Gardens Inc
A/P Aging Detail
As of May 31, 2013

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	05/30/2013	2013...	A.F.C.O.	06/13/2013		383.53
Bill	04/29/2013	Wal-...	Bank of America Credit Card	06/08/2013		36.92
Bill	04/29/2013	Gard...	Bank of America Credit Card	06/08/2013		12.37
Bill	03/31/2013	Hawa...	Bank of America Credit Card	07/08/2013		524.23
Bill	04/29/2013	Office...	Bank of America Credit Card	06/06/2013		37.25
Bill	05/03/2013	Hakal...	Bank of America Credit Card	06/06/2013		9.40
Bill	05/08/2013	Safe...	Bank of America Credit Card	06/06/2013		21.01
Bill	05/03/2013	Argus...	Bank of America Credit Card	06/06/2013		121.97
Bill	05/04/2013	Walm...	Bank of America Credit Card	06/08/2013		26.83
Bill	05/04/2013	Home...	Bank of America Credit Card	06/06/2013		64.76
Bill	05/03/2013	Home...	Bank of America Credit Card	06/06/2013		95.01
Bill	05/03/2013	HPM	Bank of America Credit Card	06/06/2013		40.83
Bill	04/12/2013	Keaa...	Bank of America Credit Card	06/06/2013		46.17
Bill	04/15/2013	Kame...	Bank of America Credit Card	06/06/2013		40.20
Bill	04/17/2013	Kame...	Bank of America Credit Card	06/06/2013		23.08
Bill	04/26/2013	Minit ...	Bank of America Credit Card	06/06/2013		54.82
Bill	04/30/2013	Kame...	Bank of America Credit Card	06/06/2013		54.82
Bill	04/16/2013	CTC ...	Bank of America Credit Card	06/06/2013		25.00
Bill	04/11/2013	Hawa...	Bank of America Credit Card	06/06/2013		457.15
Bill	04/23/2013	Intuit ...	Bank of America Credit Card	06/06/2013		648.56
Bill	04/23/2013	Riche...	Bank of America Credit Card	06/06/2013		5,000.00
Bill	04/25/2013	Fed-Ex	Bank of America Credit Card	06/06/2013		816.56
Bill	04/29/2013	Gand...	Bank of America Credit Card	06/06/2013		120.50
Bill	05/08/2013	Carte...	Bank of America Credit Card	06/06/2013		269.36
Bill	05/08/2013	Carte...	Bank of America Credit Card	06/06/2013		146.35
Bill	05/09/2013	Veriz...	Bank of America Credit Card	06/06/2013		221.47
Bill	05/10/2013	Finan...	Bank of America Credit Card	06/06/2013		166.37
Bill	05/22/2013	Hawa...	Bank of America Credit Card	06/08/2013		973.90
Bill	05/21/2013	Visito...	Bank of America Credit Card	06/08/2013		484.38
Bill	05/30/2013	Kauai...	Bank of America Credit Card	06/08/2013		1,031.25
Bill	05/30/2013	Big Is...	Bank of America Credit Card	06/08/2013		281.25
Bill	05/31/2013	201305	East Hawaii Business Services	06/10/2013		311.84
Bill	05/31/2013	201305	Experience Based Learning, Inc.	06/10/2013		3,762.62
Bill	05/15/2013	2013...	Flatiron Capital	06/10/2013		262.71
Bill	05/15/2013	Inv. #...	Hawaii Dental Services	06/04/2013		127.12
Bill	05/31/2013	Inv. #...	Hawaii Petroleum, Inc.	06/30/2013		317.23
Bill	05/31/2013	2013...	Imperial PFS	05/31/2013		5.00
Bill	05/29/2013		Mark Robinson - Loan payments	06/10/2013		1,921.15
Bill	05/20/2013	Inv. #...	Marketing Solutions Northwest	06/10/2013		5,584.49
Bill	05/31/2013	201305	Richard Alderson	06/10/2013		1,092.73
Bill	05/31/2013	201305	Richard Alderson	06/10/2013		2,508.41
Bill	05/29/2013	Invoic...	Sales and Marketing Services	06/05/2013		1,040.00
Bill	05/31/2013	201305	Segway Hawaiian, LLC	06/10/2013		933.68
Bill	05/31/2013		Star Insurance Company	06/30/2013		1,209.60
Total Current						31,311.88
> 0						
Bill	03/05/2013	Segw...	Bank of America Credit Card	04/10/2013	51	6,025.48
Bill	02/22/2013	Hawa...	Bank of America Credit Card	05/08/2013	23	337.86
Bill	04/06/2013	Intuit ...	Bank of America Credit Card	05/08/2013	23	85.87
Bill	04/12/2013	Bank ...	Bank of America Credit Card	05/08/2013	23	207.01
Bill	04/29/2013	Gard...	Bank of America Credit Card	05/29/2013	2	12.37
Bill	05/30/2013	101 T...	Bank of America Credit Card	05/30/2013	1	389.58
Bill	12/14/2011	Hawa...	Barry Mittan	12/24/2011	524	115.40
Bill	12/10/2011	Alam...	Barry Mittan	12/20/2011	528	451.03
Bill	02/01/2012		Bryant Properties, Inc.	02/11/2012	475	937.50
Bill	03/01/2012	2012....	Bryant Properties, Inc.	03/11/2012	446	937.50
Bill	04/01/2012	2012....	Bryant Properties, Inc.	04/11/2012	415	937.50
Bill	05/02/2012	2012....	Bryant Properties, Inc.	05/12/2012	384	937.50
Bill	06/01/2012	2012....	Bryant Properties, Inc.	06/10/2012	355	937.50
Bill	07/01/2012	2012....	Bryant Properties, Inc.	07/10/2012	325	937.50
Bill	08/01/2012	2012....	Bryant Properties, Inc.	08/11/2012	293	937.50
Bill	09/01/2012		Bryant Properties, Inc.	09/11/2012	262	937.50
Bill	10/01/2012	2012....	Bryant Properties, Inc.	10/10/2012	233	937.50
Bill	11/01/2012		Bryant Properties, Inc.	11/11/2012	201	937.50
Bill	12/01/2012	2012....	Bryant Properties, Inc.	12/11/2012	171	937.50
Bill	01/01/2013		Bryant Properties, Inc.	01/11/2013	140	937.50

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World Botanical Gardens Inc
A/P Aging Detail
As of May 31, 2013

Type	Date	Num	Name	Due Date	Aging	Open Balance
Bill	02/01/2013		Bryant Properties, Inc.	02/11/2013	109	937.50
Bill	03/01/2013		Bryant Properties, Inc.	03/11/2013	81	937.50
Bill	04/01/2013		Bryant Properties, Inc.	04/11/2013	50	937.50
Bill	05/01/2013		Bryant Properties, Inc.	05/11/2013	20	937.50
Bill Pmt -Check	05/29/2013	31966	Day-Lum Rental & Management Inc.			-312.50
Bill	01/01/2013		Golden Oak Developers Inc.	01/10/2013	141	698.44
Bill	02/01/2013		Golden Oak Developers Inc.	02/10/2013	110	698.44
Bill	03/01/2013		Golden Oak Developers Inc.	03/10/2013	82	698.44
Bill	04/01/2013		Golden Oak Developers Inc.	04/10/2013	51	698.44
Bill	05/01/2013		Golden Oak Developers Inc.	05/10/2013	21	698.44
Bill	05/02/2013	Inv.# ...	Hawaii Electric Light Co, Inc.	05/22/2013	9	231.36
Bill	04/03/2013	Invoic...	Hawaii John's Inc	04/03/2013	58	416.66
Bill	05/03/2013	Inv. #...	Hawaii John's Inc	05/03/2013	28	433.32
Bill	04/30/2013	Invoic...	Hawaii Petroleum, Inc.	05/30/2013	1	279.86
Bill	05/10/2013	Acct. ...	Imperial PFS	05/30/2013	1	2,170.00
Bill	04/02/2013	2011/...	John F Bradley, Jr	04/12/2013	49	1,382.00
Bill	04/12/2013	Invoic...	Law Office of Yeh and Moore	04/22/2013	39	726.62
Bill	05/17/2013	Invoic...	Law Office of Yeh and Moore	05/27/2013	4	619.89
Bill	01/01/2013		Leslie Cobos loan payments	01/10/2013	141	232.81
Bill	02/01/2013		Leslie Cobos loan payments	02/10/2013	110	232.81
Bill	03/01/2013		Leslie Cobos loan payments	03/10/2013	82	232.81
Bill	04/01/2013		Leslie Cobos loan payments	04/10/2013	51	232.81
Bill	05/01/2013		Leslie Cobos loan payments	05/10/2013	21	232.81
Bill	01/29/2012		Mark Robinson - Loan payments	02/10/2012	476	1,866.31
Bill	02/29/2012		Mark Robinson - Loan payments	03/10/2012	447	1,921.15
Bill	03/01/2012	2012....	Mark Robinson - Loan payments	03/11/2012	446	937.50
Bill	03/31/2012	2012....	Mark Robinson - Loan payments	04/10/2012	416	1,797.21
Bill	04/01/2012	2012....	Mark Robinson - Loan payments	04/11/2012	415	937.50
Bill	04/30/2012		Mark Robinson - Loan payments	05/10/2012	386	1,921.15
Bill	05/02/2012	2012....	Mark Robinson - Loan payments	05/12/2012	384	937.50
Bill	05/29/2012		Mark Robinson - Loan payments	06/10/2012	355	1,859.18
Bill	06/01/2012	2012....	Mark Robinson - Loan payments	06/10/2012	355	937.50
Bill	06/29/2012	2012....	Mark Robinson - Loan payments	07/10/2012	325	1,923.70
Bill	07/05/2012	2012....	Mark Robinson - Loan payments	07/10/2012	325	937.50
Bill	07/29/2012	2012....	Mark Robinson - Loan payments	08/10/2012	294	1,859.18
Bill	08/01/2012	2012....	Mark Robinson - Loan payments	08/11/2012	293	937.50
Bill	08/29/2012	2012....	Mark Robinson - Loan payments	09/10/2012	263	1,921.15
Bill	09/01/2012		Mark Robinson - Loan payments	09/11/2012	262	937.50
Bill	09/29/2012	2012....	Mark Robinson - Loan payments	10/10/2012	233	1,916.05
Bill	10/01/2012	2012....	Mark Robinson - Loan payments	10/10/2012	233	937.50
Bill	10/29/2012	2012....	Mark Robinson - Loan payments	11/10/2012	202	1,854.25
Bill	11/01/2012		Mark Robinson - Loan payments	11/11/2012	201	937.50
Bill	11/29/2012	2012....	Mark Robinson - Loan payments	12/10/2012	172	1,913.51
Bill	12/29/2012	2012....	Mark Robinson - Loan payments	01/10/2013	141	1,851.78
Bill	12/01/2012	2012....	Mark Robinson - Loan payments	12/11/2012	171	937.50
Bill	01/01/2013		Mark Robinson - Loan payments	01/11/2013	140	937.50
Bill	01/29/2013	2013....	Mark Robinson - Loan payments	02/10/2013	110	1,910.96
Bill	02/01/2013		Mark Robinson - Loan payments	02/11/2013	109	937.50
Bill	03/01/2013		Mark Robinson - Loan payments	03/11/2013	81	937.50
Bill	02/28/2013		Mark Robinson - Loan payments	03/10/2013	82	1,849.32
Bill	04/01/2013		Mark Robinson - Loan payments	04/11/2013	50	937.50
Bill	03/29/2013	201303	Mark Robinson - Loan payments	04/10/2013	51	1,787.67
Bill	04/29/2013		Mark Robinson - Loan payments	05/10/2013	21	1,921.15
Bill	05/01/2013		Mark Robinson - Loan payments	05/11/2013	20	937.50
Bill	12/22/2012	2012...	Mark Robinson - Reimbursement	01/01/2013	150	2,323.83
Bill	04/22/2013	Inv. #...	Marketing Solutions Northwest	05/10/2013	21	5,605.49
Bill	12/11/2011		Preston's Photos, LLC	12/21/2011	527	1,000.00
Bill	01/11/2012	invent...	Preston's Photos, LLC	01/21/2012	496	1,000.00
Bill	03/23/2013	2013...	Richer & Overholt	04/02/2013	59	1,524.89
Bill	04/09/2013	Invoic...	Sales and Marketing Services	04/16/2013	45	1,040.00
Bill	05/09/2013	Invoic...	Sales and Marketing Services	05/16/2013	15	1,040.00
Bill	05/16/2013	Invoic...	Sales and Marketing Services	05/23/2013	8	1,040.00
Bill	05/22/2013	Invoic...	Sales and Marketing Services	05/29/2013	2	1,040.00
Bill	04/30/2013	201304	Segway Hawaiian, LLC	05/10/2013	21	1,066.29
Bill	02/21/2012	HI trip...	Steve Bryant	03/02/2012	455	688.50
Bill	02/21/2012	HI Tri...	Steve Bryant	03/02/2012	455	39.23
Bill	02/21/2012	HI Tri...	Steve Bryant	03/02/2012	455	37.95
Bill	02/21/2012	HI Tri...	Steve Bryant	03/02/2012	455	975.50

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World Botanical Gardens Inc
A/P Aging Detail
 As of May 31, 2013

Type	Date	Num	Name	Due Date	Aging	Open Balance
Bill	02/21/2012	HI Tri...	Steve Bryant	03/02/2012	455	1,359.00
Bill	03/23/2013	2013...	Steve Bryant	04/02/2013	59	3,414.00
Bill	03/01/2013	Inv. #...	Story Law Group, Ltd.	03/11/2013	81	225.00
Bill	04/03/2013	Inv. #...	Story Law Group, Ltd.	04/13/2013	48	843.75
Bill	04/30/2013	891c	Story Law Group, Ltd.	05/10/2013	21	2,250.00
Total > 0						103,877.71
TOTAL						135,189.59